

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 103: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

| ASSERTED | | | | | | MODIFIED | | | | |
|----------|---|---------|---------------|----------------------------------|-----------|--------------|----------------------------------|-----------|--------------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | DEBTOR | CLASS | AMOUNT | |
| 1 | MICROSOFT GLOBAL FINANCE ATTN: BENJAMIN ORNDORFF ONE MICROSOFT WAY REDMOND, WA 98052 | 25693 | 09/21/2009 | Lehman Brothers Holdings Inc. | Unsecured | \$523,740.72 | Lehman Brothers Holdings Inc. | Unsecured | \$523,740.72 | |
| TOTAL | | | | | | \$523,740.72 | TOTAL | | | \$523,740.72 |